GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) – Amendment to Andhra Pradesh Goods and Services Tax Rules, 2017 – Notification – Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 393 Dated: 23-07-2018

Read the following:

1) The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extraordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
2) G.O.Ms.No.227, Revenue (CT-II) Department, dt:22-06-2017.
3) G.O.Ms.No.268, Revenue (CT-II) Department, dt:29-06-2017.
4) G.O.Ms.No.275, Revenue (CT-II) Department, dt:30-06-2017.
5) G.O.Ms.No.288, Revenue (CT-II) Department, dt:12-07-2017.
6) From the CCT, Letter No.CCW/ GST/74/2015, dated 28.07.2017.
7) G.O.Ms.No.375, Revenue (CT-II) Department, dt:18-08-2017.
8) From the CCT's Ref.No.CCW/GST/74/2015-A, Dated:18-08-2017.
9) G.O.Ms.No.382, Revenue (CT-II) Department, dt:22-08-2017.
10) From the CCT Letter.No.CCW/GST/74/2015, Dated:30-08-2017.
11) G.O.Ms.No.417, Revenue (CT-II) Department, dt:19-09-2017.
12) From the CCT's, Letter No.CCW/GST/74/2015, dated.18-09-2017.
13) G.O.Ms.No.459, Revenue (CT-II) Dept., Dt.16-10-2017.
14) From the CCT's Letter.CCW/GST/74/2015, Dt.03-10-2017.
15) G.O.Ms.No.484, Revenue (CT-II) Dept., Dt.31-10-2017.
16) From the CCT, Letter No.CCW/GST/74/2015, dated.13-10-2017.
17) G.O.Ms.No.488, Revenue (CT-II) Dept., Dt.31-10-2017.
18) From the CCT, Letter No.CCW/GST/74/2015, dated.18-10-2017.
19) G.O.Ms.No.495, Revenue (CT-II) Dept., Dt.03-11-2017.
20) From the CCT, Letter No.CCW/GST/74/2015, dated.27-10-2017.
21) G.O.Ms.No.559, Revenue (CT-II) Dept., Dt.24-11-2017.
22) From the CCT, Letter No.CCW/GST/74/2015, dated.15-11-2017.
23) G.O.Ms.No.581, Revenue (CT-II) Dept., Dt.08-12-2017.
24) From the CCT, Letter No.CCW/GST/74/2015, dated:21-12-2017.
25) G.O.Ms.No.18, Revenue (CT-II) Dept., Dt.10-01-2018.
26) From the CCT, Letter No.CCW/GST/74/2015, dated 29-12-2017.
27) G.O.Ms.No.35, Revenue (CT-II) Dept., Dt.24-01-2018.
28) From the CCT, Letter No.CCW/GST/74/2015, dated 23 -01-2018.
29) G.O.Ms No.82, Revenue (CT-II) Dept. Dt.16-02-2018
30) From the CCT, Letter No.CCW/GST/74/2015, dated 13-03-2018.
31) G.O.Ms No.138 , Revenue (CT-II) Dept. Dt. 27-03-2018
32) From the CCT, Letter No.CCW/GST/74/2015, dated 23-03-2018
33) G.O.Ms No.161, Revenue (CT-II) Dept. Dt.11-04-2018
34) From the CCT, Letter No.CCW/GST/74/2015, dated:23 -04-2018
35) G.O.Ms No. 208, Revenue (CT-II) Dept. Dt.03-05-2018
36) From the CCT, Letter No.CCW/GST/74/2015, dated:12-06-2018.
37) G.O.Ms No.391, Revenue (CT-II) Dept. Dt.23 -07-2018.
38) From the CCT, Letter No.CCW/GST/74/2015, dated:17-06-2018.

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ORDER:

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, dated.24-07-2018.

NOTIFICATION

In exercise of the powers conferred by section 164 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government hereby make the following rules to amend the Andhra Pradesh Goods and Services Tax Rules, 2017, issued in G.O.Ms.No.227, Revenue (CT-II) Department, dated.22-06-2017 as subsequently amended namely, -

(1) These rules may be called the Andhra Pradesh Goods and Services Tax (Twentieth Amendment) Rules, 2018.

(2) They shall be deemed to have come into force with effect on and from 19.06.2018.

AMENDMENTS

In the Andhra Pradesh Goods and Services Tax Rules, 2017, -

(i). in rule 58, after sub-rule (1), the following sub-rule shall be inserted, namely:-

"(1A) For the purposes of Chapter XVI of these rules, a transporter who is registered in more than one State or Union Territory having the same Permanent Account Number, he may apply for a unique common enrolment number by submitting the details in FORM GST ENR-02 using any one of his Goods and Services Tax Identification Numbers, and upon validation of the details furnished, a unique common enrolment number shall be generated and communicated to the said transporter;

Provided that where the said transporter has obtained a unique common enrolment number, he shall not be eligible to use any of the Goods and Services Tax Identification Numbers for the purposes of the said Chapter XVI.";

(ii). in rule 138C, after sub-rule (1), the following proviso shall be inserted, namely:-

"Provided that where the circumstances so warrant, the Chief Commissioner, or any other officer authorised by him, may, on sufficient cause being shown, extend the time for recording of the final report in Part B of FORM EWB-03, for a further period not exceeding three days.

Explanation.-The period of twenty four hours or, as the case may be, three days shall be counted from the midnight of the date on which the vehicle was intercepted.";

(iii). in rule 142, in sub-rule (5), after the words and figures "of section 76", the words and figures "or section 129 or section 130" shall be inserted;

(iv). after FORM GST ENR-01, the following FORM shall be inserted, namely:-

"FORM GST ENR-02
[See Rule 58(1A)]

Application for obtaining unique common enrolment number
[Only for transporters registered in more than one State or Union Territory having the same PAN]

1	a) Legal Name	
	b) PAN	

2. Details of registrations having the same PAN

Sl.No.	GSTIN	Trade Name	State /UT

3. Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Signature

Place: Name of Authorised Signatory
.....

Date: Designation/Status.....

For office use –
Enrolment no.- Date -."

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

Dr.D.SAMBASIVA RAO,
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada) The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.

Copy to:
The Secretary, Sales Tax Appellate Tribunal, D.No.60-50-30/12(2), Meghana Towers, Opp:Gurudwara Bus Stop, Visakhapatnam-530013.
The State Representative before the Sales Tax Appellate Tribunal, O/o. the Secretary, Sales Tax Appellate Tribunal, D.No.50-50-30/12(2), Meghana Towers, Opp:Gurudwara Bus Stop,Visakhapatnam-530 013.
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon'ble Minister (Finance & Commercial Taxes).
The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).
The Law (H) Department.
Sf/Sc.

//FORWARDED BY ORDER //
SECTION OFFICER